ALVORD AND ALVORD ATTORNEYS AT LAW

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SURFACE TRANSPORTATION BOARD

OF COUNSEL URBAN A. LESTER

November 8, 2007

ELIAS C ALVORD (1942)

ELLSWORTH C. ALVORD (1964)

Mr. Vernon A. Williams Secretary **Surface Transportation Board** Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Bill of Sale and Partial Release (GATC Trust No. 92-1A), dated as of February 11, 2005, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the documents (GATC Trust No. 92-1A) previously filed with the Commission and Board under Recordation Number 17912.

The names and addresses of the parties to the enclosed document are:

Owner Trustee:

Wilmington Trust Company, not in its individual

capacity, but solely as Owner Trustee

Rodney Square North 1100 North Market Street Wilmington, DE 19890-0001

Indenture Trustee: J.P. Morgan Trust Company

(successor to Bank One National Association)

One First National Plaza

Chicago, IL 60670

Mr. Vernon A. Williams November 8, 2007 Page 2

A description of the railroad equipment covered by the enclosed document is:

2 railcars: GATX 54148 and GATX 54149.

A short summary of the document to appear in the index is:

Bill of Sale and Partial Release.

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/sem Enclosures

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BILL OF SALE AND PARTIAL RELEASE

SURFACE TRANSPORTATION BOARD

Wilmington Trust Company, not in its individual capacity, but solely as Trustee under GATC Trust 92-1A (the "Lessor") under an Equipment Lease Agreement (GATC Trust 92-1A) dated as of July 1, 1992 (the "Lease") between the Lessor and GATX Financial Corporation. successor by merger to GATX Rail Corporation (the "Lessee"), does hereby grant, bargain, sell, transfer, convey, assign and release to the Lessee and its successors and assigns all right, title and interest of the Lessor, in and to the railcars designated as GATX 054148 and GATX 054149 (the "Units") "as is," "where is," without recourse or warranty other than a warranty against Lessor's Liens as defined in Appendix A to the Lease, and does hereby acknowledge that the lease term under the Lease with respect to the Units and the obligation of the Lessee to pay rent for such Units under the Lease has terminated.

J.P. Morgan Trust Company, N.A. successor-in-interest to Bank One, National Association (the "Indenture Trustee") under a Trust Indenture and Security Agreement (GATC Trust 92-1A) dated as of July 1, 1992 (the "Indenture") between the Lessor and the Indenture Trustee, hereby terminates, releases and discharges its security interest in the Units under the Indenture and hereby acknowledges that the Units are no longer subject to the Lease.

Dated: February 11, 2005

Wilmington Trust Company, not in its individual capacity, but solely as Owner Trustee

By: Title:

Administrative Account Manager

J.P. Morgan Trust Company, N.A. successor-in-interest to Bank One, National Association, as Indenture Trustee

Title:

BILL OF SALE AND PARTIAL RELEASE

Wilmington Trust Company, not in its individual capacity, but solely as Trustee under GATC Trust 92-1A (the "Lessor") under an Equipment Lease Agreement (GATC Trust 92-1A) dated as of July 1, 1992 (the "Lease") between the Lessor and GATX Financial Corporation, successor by merger to GATX Rail Corporation (the "Lessee"), does hereby grant, bargain, sell, transfer, convey, assign and release to the Lessee and its successors and assigns all right, title and interest of the Lessor, in and to the railcars designated as GATX 054148 and GATX 054149 (the "Units") "as is," "where is," without recourse or warranty other than a warranty against Lessor's Liens as defined in Appendix A to the Lease, and does hereby acknowledge that the lease term under the Lease with respect to the Units and the obligation of the Lessee to pay rent for such Units under the Lease has terminated.

J.P. Morgan Trust Company, N.A. successor-in-interest to Bank One, National Association (the "Indenture Trustee") under a Trust Indenture and Security Agreement (GATC Trust 92-1A) dated as of July 1, 1992 (the "Indenture") between the Lessor and the Indenture Trustee, hereby terminates, releases and discharges its security interest in the Units under the Indenture and hereby acknowledges that the Units are no longer subject to the Lease.

Dated: February 11, 2005	Wilmington Trust Company, not in its individual capacity, but solely as Owner Trustee	
	By: Title:	

J.P. Morgan Trust Company, N.A. successor-in-interest to Bank One, National Association, as Indenture Trustee

By: Title:

State of Delaware)) SS:			
County of New Castle)			
On the day of, 2008, before me personally appeared			
Corporation. Seal Seal Seal Seal Seal Seal Seal Seal			
My commission expires (C. STATE OF VERNESSA E. ROBINSON Notary Public - State of Delawar My Comm. Expires Oct. 26, 201			
State of Illinois) .) SS: County of Cook)			
On the IM day of February, 2005, before me personally appeared Law rever M. Kuscht, to me known, who being by me duly sworn, says that (s)he is a AVP of J.P. Morgan Trust Company, N.A. successor-in-interest to Bank One, National Association, that said instrument was signed on such date on behalf of said corporation by authority of its Board of Directors, and (s)he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.			
OFFICIAL BEAL T. MOSTERD NOTARY PUBLIC - STATE OF ILLINOIS NY COMMISSION EXPIRES JANUARY 22, 2009 NOTARY Public			
[Notarial Seal]			
My commission expires: 1/22/05			

. . . .

State of Delaware)) SS:	
County of New Castle)	
		, 2005, before me personally appeared no being by me duly sworn, say that (s)he is a
date on behalf of said	corporation by au	empany, that said instrument was signed on such athority of its Board of Directors, and (s)he oing instrument was the free act and deed of said
		Notary Public
[Notarial Seal]		
My commission expires:		
State of Illinois)) SS:	
County of Cook)	
National Association, the corporation by authority of the foregoing instruments	ne known, who be Morgan Trust Com at said instrument of its Board of Direct ant was the free act a	, 2005, before me personally appeared eing by me duly sworn, says that (s)he is a pany, N.A. successor-in-interest to Bank One, was signed on such date on behalf of said tors, and (s)he acknowledged that the execution and deed of said corporation.
T. MOSTERD NOTARY PUBLIC - STATE OF ILLE MY COMMISSION EXPIRES JANUARY 2	INOIS \$ 22, 2009 \$	1. Mostur Notary Public
[Notarial Seal]		
My commission expires:	1/22/05	